

Connecticut State Income Tax Information

| State Abbreviation: | CT | | | | | | | | | | | | |
|--|--|---------------|-------------|---|---|---|-------------------|---|--|---|---|---|--------|
| State Tax Withholding State Code: | 09 | | | | | | | | | | | | |
| Acceptable Exemption Form: | CT-W4 | | | | | | | | | | | | |
| Basis For Withholding: | State Exemptions | | | | | | | | | | | | |
| Acceptable Exemption Data: | A, B, C, D, F /Reduced withholding dollar amount | | | | | | | | | | | | |
| TSP Deferred: | Yes | | | | | | | | | | | | |
| Special Coding: | Determine the Total Number Of Allowances field as follows: First Position – Enter the employee's filing status from line 1 of the CT-W4. <table><tr><th>Filing Status</th><th>Description</th></tr><tr><td>A</td><td>Married-Filing Separately Married-Filing Jointly, Both Spouses Working (combined income less than or equal to \$100,500)</td></tr><tr><td>B</td><td>Head of Household</td></tr><tr><td>C</td><td>Married-Filing Jointly, Spouse Not Working</td></tr><tr><td>D</td><td>Married-Filing Jointly, Both Spouses Working (combined income greater than \$100,500)</td></tr><tr><td>F</td><td>Single</td></tr></table> Second and Third Positions – Enter the reduced withholding amount as entered on line 3 of the CT-W4. If less than 10, precede with a zero. If not applicable, enter 00. | Filing Status | Description | A | Married-Filing Separately Married-Filing Jointly, Both Spouses Working (combined income less than or equal to \$100,500) | B | Head of Household | C | Married-Filing Jointly, Spouse Not Working | D | Married-Filing Jointly, Both Spouses Working (combined income greater than \$100,500) | F | Single |
| Filing Status | Description | | | | | | | | | | | | |
| A | Married-Filing Separately Married-Filing Jointly, Both Spouses Working (combined income less than or equal to \$100,500) | | | | | | | | | | | | |
| B | Head of Household | | | | | | | | | | | | |
| C | Married-Filing Jointly, Spouse Not Working | | | | | | | | | | | | |
| D | Married-Filing Jointly, Both Spouses Working (combined income greater than \$100,500) | | | | | | | | | | | | |
| F | Single | | | | | | | | | | | | |
| Additional Information: | None | | | | | | | | | | | | |

Withholding Formula ►(Effective Pay Period 7, 2008)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by ►27◄ to obtain the gross annual wages.
5. Determine the personal exemption by applying the following guidelines and subtract this amount from the gross annual wages to compute the taxable income.

Option A
Married – Filing Separately
or
Married – Filing Jointly (Both Spouses Working)
(Combined Income Less Than or Equal to \$100,500)

| If the Amount of Annual Wages Is: Over: | But Not Over: | The Personal Exemption Amount Is: |
|--|--------------------------|--|
| \$ 0 | \$ 24,000 | \$ 12,000 |
| 24,000 | 25,000 | 11,000 |
| 25,000 | 26,000 | 10,000 |
| 26,000 | 27,000 | 9,000 |
| 27,000 | 28,000 | 8,000 |
| 28,000 | 29,000 | 7,000 |
| 29,000 | 30,000 | 6,000 |
| 30,000 | 31,000 | 5,000 |
| 31,000 | 32,000 | 4,000 |
| 32,000 | 33,000 | 3,000 |
| 33,000 | 34,000 | 2,000 |
| 34,000 | 35,000 | 1,000 |
| 35,000 | and over | 0 |

Option B
Head of Household

| If the Amount of Annual Wages Is: Over: | But Not Over: | The Personal Exemption Amount Is: |
|--|--------------------------|--|
| \$ 0 | \$ 38,000 | \$ 19,000 |
| 38,000 | 39,000 | 18,000 |
| 39,000 | 40,000 | 17,000 |
| 40,000 | 41,000 | 16,000 |
| 41,000 | 42,000 | 15,000 |
| 42,000 | 43,000 | 14,000 |
| 43,000 | 44,000 | 13,000 |
| 44,000 | 45,000 | 12,000 |
| 45,000 | 46,000 | 11,000 |
| 46,000 | 47,000 | 10,000 |
| 47,000 | 48,000 | 9,000 |
| 48,000 | 49,000 | 8,000 |
| 49,000 | 50,000 | 7,000 |
| 50,000 | 51,000 | 6,000 |
| 51,000 | 52,000 | 5,000 |
| 52,000 | 53,000 | 4,000 |
| 53,000 | 54,000 | 3,000 |
| 54,000 | 55,000 | 2,000 |
| 55,000 | 56,000 | 1,000 |
| 56,000 | and over | 0 |

Option C
Married – Filing Jointly (Spouse Not Working)

| If the Amount of Annual Wages Is: Over: | But Not Over: | The Personal Exemption Amount Is: |
|--|--------------------------|--|
| \$ 0 | \$ 48,000 | \$ 24,000 |
| 48,000 | 49,000 | 23,000 |
| 49,000 | 50,000 | 22,000 |
| 50,000 | 51,000 | 21,000 |
| 51,000 | 52,000 | 20,000 |
| 52,000 | 53,000 | 19,000 |
| 53,000 | 54,000 | 18,000 |
| 54,000 | 55,000 | 17,000 |
| 55,000 | 56,000 | 16,000 |
| 56,000 | 57,000 | 15,000 |
| 57,000 | 58,000 | 14,000 |
| 58,000 | 59,000 | 13,000 |
| 59,000 | 60,000 | 12,000 |
| 60,000 | 61,000 | 11,000 |
| 61,000 | 62,000 | 10,000 |
| 62,000 | 63,000 | 9,000 |
| 63,000 | 64,000 | 8,000 |
| 64,000 | 65,000 | 7,000 |
| 65,000 | 66,000 | 6,000 |
| 66,000 | 67,000 | 5,000 |
| 67,000 | 68,000 | 4,000 |
| 68,000 | 69,000 | 3,000 |
| 69,000 | 70,000 | 2,000 |
| 70,000 | 71,000 | 1,000 |
| 71,000 | and over | 0 |

Option D
Married – Filing Jointly
(Both Spouses Working)
 (Combined Income Greater Than \$100,500)

Do not subtract any personal exemption amount. The annual gross pay is the employee's taxable income.

**Option F
Single**

| If the Amount of Annual Wages Is: Over: | But Not Over: | The Personal Exemption Amount Is: |
|--|--------------------------|--|
| \$ 0 | \$ ►26,000 | \$ 13,000 |
| 26,000 | 27,000 | 12,000 |
| 27,000 | 28,000 | 11,000 |
| 28,000 | 29,000 | 10,000 |
| 29,000 | 30,000 | 9,000 |
| 30,000 | 31,000 | 8,000 |
| 31,000 | 32,000 | 7,000 |
| 32,000 | 33,000 | 6,000 |
| 33,000 | 34,000 | 5,000 |
| 34,000 | 35,000 | 4,000 |
| 35,000 | 36,000 | 3,000 |
| 36,000 | 37,000 | 2,000 |
| 37,000 | 38,000 | 1,000 |
| 38,000 ◄ | and over | 0 |

6. Apply the annual taxable income from step 5 to the following guidelines to determine the annual gross tax amount.

**Option A
Married – Filing Separately
or**

Married – Filing Jointly (Both Spouses Working)
(Combined Income Less Than or Equal to \$100,500)

| If the Amount of Annual Taxable Wages Is: Over: | But Not Over: | The Annual Gross Tax Amount Is: | Of Excess Over: |
|--|--------------------------|--|----------------------------|
| \$ 0 | \$ 10,000 | \$ 0 plus 3.0% | \$ 0 |
| 10,000 | and over | 300 plus 5.0% | 10,000 |

**Option B
Head of Household**

| If the Amount of Annual Taxable Wages Is: | | The Annual Gross Tax Amount Is: | | Of Excess Over: |
|--|------------------|------------------------------------|--|--------------------|
| Over: | But Not Over: | | | |
| \$ 0 | \$ 16,000 | \$ 0 plus 3.0% | | \$ 0 |
| 16,000 | and over | 480 plus 5.0% | | 16,000 |

**Option C
Married – Filing Jointly (Spouse Not Working)**

| If the Amount of Annual Taxable Wages Is: | | The Annual Gross Tax Amount Is: | | Of Excess Over: |
|--|------------------|------------------------------------|--|--------------------|
| Over: | But Not Over: | | | |
| \$ 0 | \$ 20,000 | \$ 0 plus 3.0% | | \$ 0 |
| 20,000 | and over | 600 plus 5.0% | | 20,000 |

**Option D
Married – Filing Jointly (Both Spouses Working)**
(Combined Income Greater Than \$100,500)

| If the Amount of Annual Taxable Wages Is: | | The Annual Gross Tax Amount Is: | | Of Excess Over: |
|--|------------------|------------------------------------|--|--------------------|
| Over: | But Not Over: | | | |
| \$ 0 | \$ 10,000 | \$ 0 plus 3.0% | | \$ 0 |
| 10,000 | and over | 300 plus 5.0% | | 10,000 |

**Option F
Single**

| If the Amount of Annual Taxable Wages Is: | | The Annual Gross Tax Amount Is: | | Of Excess Over: |
|--|------------------|------------------------------------|--|--------------------|
| Over: | But Not Over: | | | |
| \$ 0 | \$ 10,000 | \$ 0 plus 3.0% | | \$ 0 |
| 10,000 | and over | 300 plus 5.0% | | 10,000 |

7. To determine the annual tax credit, apply the following guidelines. Then subtract the annual tax credit from the annual gross tax amount calculated in step 6 to obtain the annual Connecticut tax withholding.

Option A
Married – Filing Separately
or

Married – Filing Jointly (Both Spouses Working)
(Combined Income Less Than or Equal to \$100,500)

| If the Amount of Annual Wages Is: | | Multiply the Annual Gross Tax Amount By: |
|--------------------------------------|------------------|---|
| Over: | But Not Over: | |
| \$ 12,000 | \$ 15,000 | 75% |
| 15,000 | 15,500 | 70% |
| 15,500 | 16,000 | 65% |
| 16,000 | 16,500 | 60% |
| 16,500 | 17,000 | 55% |
| 17,000 | 17,500 | 50% |
| 17,500 | 18,000 | 45% |
| 18,000 | 18,500 | 40% |
| 18,500 | 20,000 | 35% |
| 20,000 | 20,500 | 30% |
| 20,500 | 21,000 | 25% |
| 21,000 | 21,500 | 20% |
| 21,500 | 25,000 | 15% |
| 25,000 | 25,500 | 14% |
| 25,500 | 26,000 | 13% |
| 26,000 | 26,500 | 12% |
| 26,500 | 27,000 | 11% |
| 27,000 | 48,000 | 10% |
| 48,000 | 48,500 | 9% |
| 48,500 | 49,000 | 8% |
| 49,000 | 49,500 | 7% |
| 49,500 | 50,000 | 6% |
| 50,000 | 50,500 | 5% |
| 50,500 | 51,000 | 4% |
| 51,000 | 51,500 | 3% |
| 51,500 | 52,000 | 2% |
| 52,000 | 52,500 | 1% |
| 52,500 | and over | 0% |

Option B
Head of Household

| If the Amount of Annual Wages Is: | | Multiply the Annual Gross Tax Amount By: |
|--|--------------------------|---|
| Over: | But Not Over: | |
| \$ 19,000 | \$ 24,000 | 75% |
| 24,000 | 24,500 | 70% |
| 24,500 | 25,000 | 65% |
| 25,000 | 25,500 | 60% |
| 25,500 | 26,000 | 55% |
| 26,000 | 26,500 | 50% |
| 26,500 | 27,000 | 45% |
| 27,000 | 27,500 | 40% |
| 27,500 | 34,000 | 35% |
| 34,000 | 34,500 | 30% |
| 34,500 | 35,000 | 25% |
| 35,000 | 35,500 | 20% |
| 35,500 | 44,000 | 15% |
| 44,000 | 44,500 | 14% |
| 44,500 | 45,000 | 13% |
| 45,000 | 45,500 | 12% |
| 45,500 | 46,000 | 11% |
| 46,000 | 74,000 | 10% |
| 74,000 | 74,500 | 9% |
| 74,500 | 75,000 | 8% |
| 75,000 | 75,500 | 7% |
| 75,500 | 76,000 | 6% |
| 76,000 | 76,500 | 5% |
| 76,500 | 77,000 | 4% |
| 77,000 | 77,500 | 3% |
| 77,500 | 78,000 | 2% |
| 78,000 | 78,500 | 1% |
| 78,500 | and over | 0% |

Option C
Married – Filing Jointly (Spouse Not Working)

| If the Amount of Annual Wages Is: | | Multiply the Annual Gross Tax Amount By: |
|--------------------------------------|------------------|---|
| Over: | But Not Over: | |
| \$ 24,000 | \$ 30,000 | 75% |
| 30,000 | 30,500 | 70% |
| 30,500 | 31,000 | 65% |
| 31,000 | 31,500 | 60% |
| 31,500 | 32,000 | 55% |
| 32,000 | 32,500 | 50% |
| 32,500 | 33,000 | 45% |
| 33,000 | 33,500 | 40% |
| 33,500 | 40,000 | 35% |
| 40,000 | 40,500 | 30% |
| 40,500 | 41,000 | 25% |
| 41,000 | 41,500 | 20% |
| 41,500 | 50,000 | 15% |
| 50,000 | 50,500 | 14% |
| 50,500 | 51,000 | 13% |
| 51,000 | 51,500 | 12% |
| 51,500 | 52,000 | 11% |
| 52,000 | 96,000 | 10% |
| 96,000 | 96,500 | 9% |
| 96,500 | 97,000 | 8% |
| 97,000 | 97,500 | 7% |
| 97,500 | 98,000 | 6% |
| 98,000 | 98,500 | 5% |
| 98,500 | 99,000 | 4% |
| 99,000 | 99,500 | 3% |
| 99,500 | 100,000 | 2% |
| 100,000 | 100,500 | 1% |
| 100,500 | and over | 0% |

Option D
Married – Filing Jointly (Both Spouses Working)
 (Combined Income Greater Than \$100,500)

The tax credit percentage is zero percent and the employee's annual tax credit is zero.

Option F
Single

| If the Amount of Annual Wages Is: Over: | But Not Over: | Multiply the Annual Gross Tax Amount By: |
|--|--------------------------|---|
| \$ ▶ 13,000 | \$ 16,300 | 75% |
| 16,300 | 16,800 | 70% |
| 16,800 | 17,300 | 65% |
| 17,300 | 17,800 | 60% |
| 17,800 | 18,300 | 55% |
| 18,300 | 18,800 | 50% |
| 18,800 | 19,300 | 45% |
| 19,300 | 19,800 | 40% |
| 19,800 | 21,700 | 35% |
| 21,700 | 22,200 | 30% |
| 22,200 | 22,700 | 25% |
| 22,700 | 23,200 | 20% |
| 23,200 | 27,100 | 15% |
| 27,100 | 27,600 | 14% |
| 27,600 | 28,100 | 13% |
| 28,100 | 28,600 | 12% |
| 28,600 | 29,100 | 11% |
| 29,100 | 52,000 | 10% |
| 52,000 | 52,500 | 9% |
| 52,500 | 53,000 | 8% |
| 53,000 | 53,500 | 7% |
| 53,500 | 54,000 | 6% |
| 54,000 | 54,500 | 5% |
| 54,500 | 55,000 | 4% |
| 55,000 | 55,500 | 3% |
| 55,500 | 56,000 | 2% |
| 56,000 | 56,500 | 1% |
| 56,500 ◀ | and over | 0% |

8. Divide the annual Connecticut tax withholding by ►27◄ to obtain the biweekly Connecticut tax withholding.
9. Subtract the biweekly reduced withholding amount (reflected on Line 3 of the CT-W4) from the result of step 8 to obtain the biweekly Connecticut tax withholding.

Note: If the employee does not specify a reduced withholding amount, the biweekly Connecticut tax withholding will be the amount computed in step 8.